

Form <b>1117</b> (Rev. 1-1981)	DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE <b>INCOME TAX SURETY BOND</b> For Foreign Taxes Reported as Credit by an Individual or a Domestic Corporation Under Section 901 of the Internal Revenue Code
FOR CALENDAR YEAR	OR FISCAL YEAR <i>(Specify month and year beginning and ending)</i>

This bond is given by \_\_\_\_\_ of \_\_\_\_\_ as principal, and  
 \_\_\_\_\_, as surety or sureties. As principal and surety, we are obligated to the United States of America in  
 the amount of \_\_\_\_\_ dollars (\$ \_\_\_\_\_). We also jointly and severally obligate our  
 heirs, executors, administrators, successors, and assigns for the payment of this amount.

This bond is given because -

- the principal filed Form 1116 or 1118 for the tax year above, to support credits for income, war profits, or excess profits taxes accrued but not paid to foreign countries or to possessions of the United States;
- the District Director may require the principal to give a bond in an amount specified, with satisfactory sureties, before allowing these credits;
- Internal Revenue Code section 905(c) provides that if the amount of tax reported as credits differs from the amount ultimately paid (or if any tax paid is refunded), the principal is required to notify the District Director who will redetermine the tax for the years affected; and
- on notice and demand by the District Director, the principal is required to pay any tax due as a result of the redetermination. This bond is conditioned on the principal's payment of that tax, and on any further conditions the District Director may require.

When the principal pays any additional tax due as a result of the redetermination, plus any interest as provided by law, and otherwise follows the provisions of the Internal, Revenue Code and its regulations, this obligation will be null and void. Otherwise, the obligation remains in effect.

WITNESS our signatures this _____  _____ day of _____ 20____	Principal
Signed in the presence of -	Principal
_____	Surety
_____	Surety
Bond approved this _____  _____ day of _____ 20____	Surety
_____	District Director